195/ File No. 3787/48

B CLASS P. Wks DEPARTMENT

E. BRANCH I

Subject:— Accounts Tests (b)

Prescription of — in the executive officers for both the gazetted and non gazetted staff dealing in accounts matters.

BEKJ — 1952

V

File No. 3789/48

Ed. Sheet. Slip. 94 A

Br. E B (I)

Std. Sectt. 78 a.

G.R., G.D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :—

File No. 3789/48

P.W. DEPT.

E. BRANCH. I

References :—

Copies from the Original file B [M7]

Date.	To whom sent.	Notes and instructions.

3789/48/20923

E.B.(I). P.W.D

These papers deal with the prescription of an accounts test in the executive offices for both the Gazetted and non-gazetted staff dealing with accounts matters. The A.G., Bombay, has also sugested that the passing of the accounts test should preferably be an indispensable consition of promotion if it is not already so for such of the staff dealing in accounts matters.

So far as this Deptt., is concerned, the only Gazetted officer dealing in accounts matters is the Aecounts Officer of the Bombay Electric Grid. The post of the Accounts Officer is a contract post and the officer appointed thereto is usally appointed on contract basis of five years. The post is however held at present on a temporary basis by Shri B.M.Sule, a retired officer from the A.G.'s office . The dutires of the Aecounts Officer of the Bombay Electric Grid is to maintain accounts of the transactions of the Electric Grid Department and such other work that may be assigned to him. It may be mentioned that the question of examining the present set up of the accounts section of the Electric Grid and adopting a commercial system of accounts is also under the consideration of Government and a Committee consisting of Shri J. Santos, retired A.G . and Shri N.B.Daver, Chief Accountant, Tata Hydro Electric Agencies Limited, has been appointed for the purpose.

The last time the post of the Accounts Officer for the Bombay Electric Grid was advertised by the Commission, the following qualifications and experience were prescribed for the post:-

"B.Com. (in accounting and auditing). Being a regd. Accountant was considered an additional qualification.

Experience in audit and accounts for not less than seven years in a large commercial or industrial organisation or a Govt. office, including preferably at least two years experience in connection with audit and accounts of Electric Supply undertakings provided that candidates with the requisite degree were considered even if they have shorter total experinece."

No accounts test has yet been prescribed for the Accounts

Officer of the Bombay Electric Grid. It will be seen from the qualifications and experience required for the post and mentionedd above that the officer recruited through the B.P.S.C. for the post will be an officer experienced in accounts and as such the prescription of an accounts test will not be necessary in the case of the officer. As the post is also a contract post the question of adopting an accounts test for purposes of promotion will not arise.

The C.E., Bombay Electric Grid may however see the papers u.o. for remarks if any. That officer may also consider the necessity for placing the suggestions made by the A.G., Bombay within before the Committee appointed for advising Govt. on the Accounts System of the Bombay Electric Grid.

Sd/-
4.4.51

Thro' E.B.(II).

2. The no gazetted establishment delaing with accounts matters in a Divnl. office manly consists of a Divnl. Accountant and a Sr. Accounts Clerk the Divlnl. Accountant is generally well vessed in the accounting; so also is the Sr. Accounts clerk. This Deptt. may however agree to the suggestion made by the A.G. that no officer should be appointed to a post, one of the duties of which is to render accounts to the A.G., Bombay, unless he has passed the requisite accounts tests, so far as the two categories mentioned above are conbcered.

It seems unnecessary for the Jr. Clerks (Rs. 46-3-85 EB-4-105) to pass the accountancy test.

3. It is not clear, however, as to who will conduct such periodical tests. The best agency seems to be the A.G.

Sd/-
6.4.51

Dy Secy.

No action seems necessary, on this file, regarding gazetted officer (who in the professional Exam. or otherwise have to pass in accounts).

As regards non-gazetted staff, this question was, I believe considered in a recent meeting of Secys. Those papers may be seen. The best course would perhaps be to set two papers in accounts for

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subordinates in P.W.D. & to required the accounts clerks or those who wish to re-considered for promotion to the grade of Sr. a/c clerk to pass in the more difficult of the two papers that is to give preference, in appointment as Sr. a/c clerk, to those who have passed the Deptt.al exam. in "advanced" accounts.

Sd/-
6.4.51 ....

53789/48/20923

Resubmitted.

2. Presumably the papers referred to by the Secy. are those kept below. The proposal considered in the Secy's meetings on 2.8.50 and 25.8.50 was with reference to training of Secretariat Asstts. So far as subordiantes working in Mofussil are concerned their promotions to the S.A.C's posts will be governed, it is presumed, by the orders issued in G.R. P.W.D. No.112/48,dt. 26.9.50, under which the clerks are expected to acquaint themselves thoroughly wit with the P.W.D. Accounts, The present proposal from the A.C., of accepted, will mean further intensive training for those who desire to better their proppects ar aspire for higher posts of responsibility

Sd/-
28.4.51 F.D. may see for remarks.
Sd/-
30.4.51

u.o.r. to the F.D., dt. the 1st May 1951.
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Finance Deptt. XI.

The intention underlying the A.G.'s letter, apparently, is to ensure proper and adequate training in accounts matters for the gazetted and non-gazetted staff employed in the various departments of Govt. From the proceedings in this file, the question does not seem to have been examined so far as the gazetted staff of the P.W.D. entrusted with the duties in connection with accounts matters is concerned. It is therefore necessary to scrutinize the present syllabus prescribed for the depttl. examinations in P.W.D. with th a view to seeing whether the same needs modification. It is for the administrative deptt. to consider whether the present syllabus requires any amplification for meeting the requirements of the A.G. The P.W.D. may, therefore, be requested to take action accordingly

and to satisfy itself that the present syllabus does not require any change. That deptt. may, if necy., refer these pps. to th this Deptt. thro' the P&SD., after detailed scrutiny as suggested above.

Sd/-
11.6.51 u.o.r. to P.W.D. dt. 14.6.51

3884/48/52163.

P.W.D.
F.

Submitted with reference to this Deptt. th u.o.r. dated the 1.5.51.

2. The F.D. has advised that the present syllabus prescribed for the departmental examination may be scrutinised, if necessary, so as to ensure proper and adequate training in accounts matters to the Gazetted staff of this Dept. As regards non-gazetted staff, it may be stated that in pursuance of the recommendations made in paras. 355-363 of the Administraitive Enquiry Committee's report, Govt. has directed that training classes should be opened for clerical establishments of this Department at each of the four centres, i.e. at Ahmeda Ahmedabad, Bombay, Poona and Dharwar. There will be three classes in one year commencing from 1st January, 1st May and 1st September. The training classes are compulsory for all new entrants and for these who are already in service but below the age of 30 years on the 26-4-50. The period of training will be for three months So far as account matters are concerned, the following syllabus have been prescribed:-

(1) Book-keeping -Elementary knowledge of accounts, each Books, leggers, etc. Single and double entry systems and journal.

(2) Public Works Accounts and Audit:-

(a) Central P.W.D. Account Code, Chapters I to X.

(b) Financial Publication No. II Sub-Section XIV of section VIII.

(c) B.C.S.Rs. Vol. I- Chapters I to III and V. Chapter XII- Parts I to XIV and sections VIII to IX of Part V.

(3) General Knowledge:-

(a) General knowledge of Govt. accounts and accounts correspondence.

(b) Budgeting and precis writing

In addition to above, the clerks are expected to acquaint themselves thoroughly with the P.W.D. Manuals I and II. The syllabus prescribed for accounts test appers to be sufficiently comprehensive and need not be revised for the present. The A.G., Bombay, has also observe that the passing of account tests should be an indispensible condition for promotion .In this connection, It may be stated that the new engranes have to pass the examinations within three years, otherwise their serviceables are to be terminated forthwith. Temporary establishment have been given two chances while permanent clerks who fail twice, will not be allowed to draw incfement, until they pass the examination.

Incidentally it may be stated that in G.R.s No. 3140/36, dat. the 17-7-45 and the 18.7.46, orders were issued to the effect that the clerks in the lower grade (Rs. 46-3-85-E.B.-5-120) should not be appointed in the higher grade (Rs. 92-8-140), unless they have to their credit one year's training in both Divisional and Sub-Divisional Accounts. These conditions have not been relaxed even in cases of officiating and temporary vacancies.

Sd/-
10.7.51. Thro'E.B.

3. All the gazetted officers in the P.W.D. are regd. to pass the profl. examn in the subject of Accounts and Rules of the P.W.D. Please see the syllabi prescribed in G.R. No. 630/36, dated the 9.10.42. As these syllabi meet with the requirements of the A.G.'s letter dated the 13.2.51 no change appears nec. in the same. The papers may be shown u.o. to the P.&S.D. & F.D. as suggested by the latter in its note. dated the 13.6.51.

Sd/-
14.7.51.

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The syllabus for Accounts paper of the professional examination of the officer of B.S.E. class I & II , include all the subjects, mentioned on pl. c/s, except the following:-

(i)B.C.S.Rs.

(ii)Pension Rules

(iii)Treasury Rules.

(iv) Book of Financial Powers

So far as the last item is concerned, financial powers of P.W.D. officers have been fully described in P.W.D.Manual Vol II. It is not considered essentional for the P.W.D. officers to know the other three items (i) to(iii), since they can take the help of the Divisional Accountant in such matters.

Sd/-
18.7.51. X u.o.r. to the P.& S.D., dt. the 10th July 1951 X with a file copy of G.R.No. 9437/36. dt. th 12.4.1
F.D.

P.& S.D.
D Br.

Seen and passed on to F.D.

Sd/-
25.7.51 u.o.r. to F.D. dt. 25.7.51

Finance Deptt.
Br. XI

Submitted with reference to the orrice note dated 13.6.51 at page 7 ante.

2. The papers may be seem and returned to the P.W.D.

Sd/-
30.7.51. u.o.r. to P.W.D. dt. 14.8.51.

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F.B. 3789/48/53906

P.W.D.

Submitted

2. The gazetted and non-gazetted staff in this Deptt. have to pass the professional examination and the departmental examination respectively. The syllabus prescribed for these examinaions contain sufficient accounts tests. In view of this no action has been taken on Govt. endt.P.& S.D. No. 1862/34-8307-D, dated the 28.2.51, vide o.n. at pages 9-12 ante. The P. & S.D. may be informed as per draft put up for approval It may be shown u.o. to that Deptt. before issue

Sd/-
8.7.52 Thro' F.B. u.o.r. to P.& S.D. dt. 11.7.52

P.&S.D.

Seen and returned to the P.W.D.

Sd/-
16.7.52 u.o. to P.W.D. dt. 16.7.52

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F.B. P.W.D.

Submitted with ref. to this Deptt. u.o.r. dated the 11.7.53

2. The draft at page 7 of corresp. section may now issue.

Sd/- Thro' E.B.
17.7.52
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F.B. 3789/48/77815

P.W.D.

Submitted wi

2. The draft put up for approval may issue.

Sd/- Thro' E.B.
25 . 8.52
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XXXX B.V.P.

G.P.P. (S) M-121—1,00,000-10-54.
G. R., Ml L, G. D., No. 2520/33. dated 20-12-[illegible]18.]

SEPARATOR

Copy of the letter from the Accountant General, Bombay No. TM-28-A/4297 dated the 15th February 1951 regarding prescription of an accounts test in the executive offices for both the Gazetted and non-gazetted staff dealing in accounts matters.

I have the honour to state that some of the Gazetted and Non-gazetted staff employed by the state Government have to deal in account matters and in order to enable them to perform their duties efficiently Government have already prescribed accounts tests in the case of some of these officers with a view to equipping them with knowledge of treasury and accounts rules which is essential for the proper maintenance and rendering of accounts rules to this office. The syllabus pertaining to the knowledge of accounts as contained in chapters I to XII of Section I-Departmental Examinations of the Manual of Departmental and Language Examinations Rules (Bombay) does not appear to be quite adequate especially in the case of Treasury Officers, Divisional Forest Officers, Chief Accounts Officer Excise, Bombay Accounts Officer, Industries Department, Officers of the Agricultural Department and Head Accountants. Government may, if there be no objection, consider the desirability of increasing the scope of the syllabus so as to provide for a mastery of the main rules of the following books:

I-Department Accounts Rules.

(i) Accounts Code and/or Manual of the Department concerned.

(ii) Financial Rules if printed separately for the Department concerned.

II-General Service, Treasury and Financial Rules.

(i) Introduction to the Indian Government Audit and Accounts Part I & II.

(ii) Account Code Volume I and Vol. II.

(iii) B.C.S.Rs.

(iv) Pension Rules.

(v) Treasury Rules.

(vi) Financial Rules.

(vii) Book of Financial Powers.

(viii) Audit Code

2. In the case of other officers dealing in account matters, the above syllabus may have to be varied to cater for the needs of different departments. It is felt that the existing syllabus is not sufficiently comprehensive and may require revision. Government may also consider the desirability of introducing an accounts test in the case of other officers and staff dealing with accounts e. g. in the departments where manufacturing operations involving large expenditure are carried on such as Haffkine Institute, Jails, Government Presses, Distillery at Nasik Road, etc. It is suggested that the question of posting qualified accounts to assist the Divisional Forest Officers as in the case of Treasuries may also be considered by Government. An elementary knowledge of accounting and treasury procedure possessed by clerical and supervisory staff entrusted with the duties of preparation of bills, account returns, etc. may also prove a boon and help to eliminate many irregularities and over-payments that usually result from insufficient knowledge of such rules.

3. Another point which I would submit for the consideration of Government is that passing of accounts test should preferably be an indispensable condition of promotion if it is not already so for both the Gazetted and non-gazetted staff dealing in accounts matters. Since the proper disposition and careful husbanding of resources and the financial control of the schemes in operation are as essential as technical competence for the success of an officer, it would also be desirable that no officer be appointed to a post, one of the duties of which is to render accounts to this office unless he has passed the requisite accounts test.

No. 1862/34-8307-D.

Political and Services Department,

Bombay Castle, 28th February 1951.

Forwarded to all Departments of the Secretariat (except the Separate Department) for necessary action so far as they are respectively concerned in consultation with the Political and

Services Department

By order of the Governor of Bombay ,

S.G. Desai.

For Chief Secretary to the Government of Bombay,

Political ans Services Department.

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No. 1862/34-8307-D,

Poltical and Services Department,

Bombay Castle, 7th May 1952

Subject:- Government servents dealing in Accounts matters- prescribing of an examination for the -- —

MEMORANDUM:

"except Secretary Legal Department and Agriculture and Forests Department.

The undersigned presents compliments to all Secretaries to Government and with reference to this Department Endorsement No. 1862/34-8307-D, dated the 28th February 1951, on the subject noted above, is directed to request that this Department may please be informed whether necessary action in the matter so far as they are respectively concerned has been taken and if so, what it is?

By order of the Governor of Bombay,

Sd/-

For Chief Secretary to the Government of Bombay.

Political and Services Department.

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Copy of a demi-official letter No.T.M. 28.A/973 dated the 30Th May 1952 regarding ~~xx~~ prescription of an accounts testi in the executive offices for both the Gazetted and Non-Gazsetted staff dealing in accounts matter.

"Please refer to the correspondence resting with your D.O.No 1862/34-D, dated 9th May 1952 on the subject of prescribing a test in accounts for Government servants dealing with accounts matters While going through the file, I noticed that the "Audit Code" was not included in the list of books mentioned in para 1(II) of this office letter No.T.M.28-A/4297 dated the 13th February 1951. The question has been examined further in this office and it has been decided that the 'Audit Code' may also be included in the list of

with advantage. I would therefore request that the entry mentioned in the margin may be added to the list of books mentioned in para

(viii)Audit Code ' ' 1(ii) of this office letters quoted above

This addition may kindly be brought to the notice of all the Depa artments of the Secretariat with a request to take it into account in prescribing the syllabus for the various examinations u under review. The Departments of 'Agriculture and Forests& Animal Husbandry and Veterinary Science who have already issued e orders in this connection vide references quoted in the margin may also be directed to consider the inclusion of the Audit code in their departmental examinations.

(i) Govt. Endst. Agri.&Forest Deptt. No. 6825-J dated the 31.8.51

(ii) Govt. Endst. Agri.& Forest Deptt., No.B.11/23715-D dated the 28,12.1951.

(iii) Govt. Resolution, Agri. and Forest Deptt. No. 361 dated 4.3.1952.

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No. 1862/34-22923-D.
Political and Services Department.
Bombay, Castle, 5th June 1952.

Forwarded to All Departments of the Secretariat, (except the Separate Department) for necessary action in continuation of Government Endorsement, Political and Services Department, No. 1862/34 8307-D, dated the 28th February 1951.

By order of the Governor of Bombay,

Sd/-

For Chief Secretary to the Government of Bombay,

Political ans Services Department.

Letter.

No.3789/48 P. P.W.D.

B.C.(Bombay No.1),21st July 19

To

The Sh. Secy. to the Govt. of Bombay,

P.& S.D

Subject:- Govt. servants dealing in Accounts matters- prescribing of an examination for-

Ref: Correspondence ending with Govt. endt. No.1862/34-22923-D,

dated the 5.6.52.

2. I am directed to state that the gazetted and non-gazetted staff dealing in accounts matters in this Deptt. have to pass the Professional Examination and the Departmental Examination, respectively. The syllabus prescribed for these examinations contains sufficient account tests. In view of this, in the opinion of this Deptt. no action is necy. to be taken with ref. to Govt. Endt. P. & S.D. No. 1862/34-8307-D, dated the 28.2.51

D.A.:- Nil.

By order etc.

S.A.S.

Sd/-
5.7.52.

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B.V.P.